

OBJECT CLASS CODES

2/F/001/136/30/0/AB/12345/****

1. Department of Transportation Standard Object Classes.**Number** **Name****11.1** **Full-Time Permanent Positions**

- 1111 Full-Time Permanent Appointments. Regular pay, excluding lump-sum (terminal) leave payments, for employees having full-time permanent appointments without regard to type of position. Includes geographic adjustments and critical position pay. Seasonal workers may be in this or other sub-object classes.
- 1112 Terminal Leave Payments. Lump-sum (terminal) leave payments for employees having full-time permanent appointments.

11.3 **Other Than Full-Time Permanent**

- 1131 Temporary Appointments. Regular pay, including lump-sum (terminal) leave payments, for full-time employees having temporary appointments normally for a period of less than a year.
- 1132 Part-Time Permanent Appointments. Regular pay, including lump-sum (terminal) leave payments, for employees having permanent appointments which require work on a prearranged schedule of hours or days of work less than the prescribed hours or days of work for full-time employees in the same group or class.
- 1133 Intermittent Appointments. Regular pay for employees, regardless of tenure group, having appointments which require work on an irregular or occasional basis with hours or days of work not based on a prearranged schedule. Compensation is pay only for time actually worked. Includes base payments to independent consultants.
- 1134 Non-ceiling Appointments. Regular pay, including lump-sum (terminal) leave payments, for employees regardless of tenure group having appointments not subject to ceiling, such as, but not limited to: Worker Trainee Opportunity, Summer Aids, Stay-in-School, and Federal Junior Fellowship Programs.
- 1136 Disability Claimants. Regular pay, including lump-sum (terminal) leave, for employees regardless of tenure group who are on sick leave pending retirement for ill health (Non-ceiling).

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1137	Part-Time Temporary/Indefinite Appointments. Regular pay, including lump-sum (terminal) leave payments, for employees having part-time temporary appointments normally for a period of less than a year (Tenure groups 0 or 3).
115D	Cash Awards - Wage-Grade. Cash awards for performance that are granted to wage-grade employees.
115E	Cash Awards - Performance Management System (PMS). Cash awards for performance granted to GS employees included in the Performance Management System.
115F	Cash Awards - Performance Management Recognition System (PMRS). Cash awards for performance granted to merit pay (GM) employees included in the Performance Management Recognition System.
115G	Cash Awards - Senior Executive Service (SES). Cash awards for performance granted to SES employees.
115H	Cash Awards - Special Achievement/Suggestion/Invention. Cash awards to employees in recognition of special achievements, suggestions, and inventions.
115M	Supervisory Differential. Compensation to a General Schedule (GS) supervisor of non-GS employees of up to 3% of the highest non-GS employee's salary.
115N	Staffing Differential. Compensation of 5% for GS-5/7 positions or two-grade interval positions.
115Z	Interest On Back Pay. Compensation for late payment of wages and salaries per regulations issued by the Office of Personnel Management.
1151	Over-time. Compensation for services in excess of the 40-hour week or 8 hour day.
1152	Holiday Pay. Compensation for services of 8 hours or less on holidays.
1153	Pay Differential - Sundays. Payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays.
1154	Pay Differential - Nights. Compensation above the basic rates for night work, which is not subject to overtime or Sunday, pay.

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1155	Hazardous Duty Pay. Compensation above the basic rate because of assignments involving dangerous working conditions, physical hardships, and other working conditions of an unusual nature.
1156	Pay Differential - Hardship Posts. Compensation above the basic rate for service at hardship posts abroad and which is based upon conditions of environment differing substantially from those in the continental United States.
1157	Fixed Premium Compensation. Compensation paid on an annual basis to employees assigned to regularly scheduled standby duty. This compensation is in lieu of all other premium compensation.
1158	Federal Physician's Comparability Allowance. Pay comparability allowance for qualifying physicians in Federal service.
1159	Administratively Uncontrollable Overtime. Premium pay on an annualized basis for hours of duty which cannot be controlled administratively, and which requires substantial amounts of irregular, unscheduled overtime duty with the employee being responsible for recognizing certain circumstances requiring the employee to remain on duty.
11.7	<u>Military Personnel</u>
117A	Reserve Inactive Duty Training (IDT) - Commissioned & Warrant Officers. Drill pay, Readiness Management Periods (Old Appropriate Duty) pay, and Muster Duty pay accruing to commissioned and warrant officers for performance of IDT.
117B	Reserve Inactive Duty Training (IDT) - Enlisted Personnel. Drill pay, Readiness Management Periods (Old Appropriate Duty) pay, and Muster Duty pay accruing to enlisted personnel for performance of IDT.
117D	Incentive Pay - Enlisted. Compensation above the basic rate for special incentive programs for enlisted personnel. Includes flying duty, parachute duty, submarine duty, demolition duty, flight deck hazardous duty, Aviation Career Incentive Pay (ACIP), and Duty Involving Flight Operations (DIFOPS). See COMDTINST M7220.28.
117E	Incentive Pay - Officers. Compensation above the basic rate for special incentive programs for commissioned and warrant officers. Includes flying duty, parachute duty, submarine duty, demolition duty, flight deck hazardous duty, Aviation Career Incentive Pay (ACIP), and Duty Involving Flight Operations (DIFOPS). See COMDTINST M7220.28.

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117F	Pay - Cadets. Regular pay of cadets, pay allowances, and discharge gratuities; Reserve separation and lump-sum readjustment payments; housing and cost-of-living allowances as prescribed in the Joint Travel Regulations (JTR).	
117G	Pay - Commissioned & Warrant Officers. Regular pay of Commissioned and Warrant Officers. Includes Voluntary and Involuntary Emergency Call-Ups of Reservists.	
117H	Pay - Enlisted Personnel. Regular pay of enlisted personnel. Includes Voluntary and Involuntary Emergency Call-Ups of Reservists.	
117J	ADSW-AC Pay - Commissioned & Warrant Officers. Pay and allowances for temporary Active Duty Special Work in Support of the Active Component (ADSW-AC) for operational support duties (Old TEMAC).	
117K	ADSW-AC Pay - Enlisted Personnel. Pay and allowances for temporary Active Duty Special Work in Support of the Active Component (ADSW-AC) for operational support duties (Old TEMAC).	
117L	Separation Pay - Enlisted. Unused accrued leave, severance pay, lump-sum readjustment payments, Reserve separation payments, and discharge gratuities for enlisted personnel.	
117M	Separation Pay - Officers. Unused accrued leave, severance pay, lump-sum readjustment payments, Reserve separation payments, and discharge gratuities for commissioned and Warrant Officers.	
117N	Special Pay - Enlisted. Compensation above the basic rate for special programs for enlisted personnel.	
117P	Special Pay - Officers. Compensation above the basic rates for special programs for Commissioned and Warrant Officers.	
117Q	Basic Allowances for Quarters (BAQ) Forfeitures. The amount deducted from members' BAQ for Government provided housing.	
117R	Basic Allowances for Subsistence (BAS) Forfeitures. The amount deducted from members' BAS for Government provided subsistence.	
117I	Reserve Program Active Duty Pay - Commissioned and Warrant Officers. Pay and allowances accruing to commissioned and Warrant Officers when on Annual Training (ADT-AT), Other Training Duty in excess of annual training (ADT-OTD), or Active Duty Special Work in Support of the Reserve Component (ADSW-RC) (Old SADT).	

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1172	Reserve Program Active Duty Pay - Enlisted Personnel. Pay and allowances accruing to enlisted personnel when on Annual Training (ADT-AT). Other Training Duty in excess of annual training (ADT-OTD). or Active Duty Special Work in Support of the Reserve Component (ADSW-RC) (Old SADT).
1173	Basic Allowances for Housing (BAH) - Enlisted. Basic allowances for housing for enlisted personnel (Old BAQ & VHA combined).
1174	Basic Allowances for Housing (BAH) - Officers. Basic allowances for housing allowance for officers (Old BAQ & VHA combined).
1175	Proficiency Pay - Enlisted. Compensation above the basic rate for proficiency for enlisted personnel.
1176	Basic Allowances for Subsistence (BAS) - Enlisted. Basic allowances for subsistence for enlisted personnel.
1177	Basic Allowances for Subsistence (BAS) - Officers. Basic allowances for subsistence for Commissioned and Warrant Officers.
1178	Commissioned Health Services Staff. Pay and allowances of Public Health Service Commissioned Officers on duty with the Coast Guard.
11.8	<u>Special Personal Services Payments</u>
1180	Compensation - Persons Not Reportable As Federal Employees. Payments for compensation to persons not included in regular employment reports to the Office of Personnel Management (e.g., witnesses, casual workers, etc.). Includes compensation in the nature of allowances to trainees and volunteers.
1181	Reimbursable Details. Payments made to other agencies for services performed by other agency civilian employees and military personnel on reimbursable details, including related reimbursable amounts for personnel benefits.
1182	Reimbursement - Civil Service Retirement - Re-employed Annuitants. Payments to reimburse the Civil Service Retirement and Disability Fund for the annuity paid to a re-employed annuitant as required by Public Law #94-397.

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1183	Reimbursable Overtime - Oil Spill Cleanups. Payments for overtime work performed on behalf of oil spill cleanups.
12.1	<u>Civilian Personnel Benefits</u>
121A	Federal Employees' Group Life Insurance (FEGLI). Contributions to Federal Employees' Group Life Insurance plans.
121B	Health Insurance - Federal Employees' Health Benefits Act - (FEHBA) - Civilian. Contributions to health insurance plans under the Federal Employees' Health Benefits Act (FEHBA) and to similar plans not administered by the Office of Personnel Management.
121C	Medicare. Government contribution for civilian employees for the Medicare program.
121J	Overseas Allowances - Other. All other overseas allowances not previously specified.
121K	Retirement - Civil Service Retirement System (CSRS). Contributions to CSRS, for Federal civilian employees, including those for employees making full contribution to Federal Insurance Contributions Act (FICA) and partial or full contribution to CSRS.
121L	Retirement - Federal Employees' Retirement System (FERS) - Non-special Class. Agency contributions to the Federal Employees' Retirement System (FERS) for those Federal civilian employees hired after December 31, 1986, or electing to switch from CSRS to FERS prior to January 1, 1988.
121M	Retirement - Federal Employees' Retirement System (FERS) - Special Class. Government contributions to the Federal Employees' Retirement System (FERS) fund for special class employees. This class includes law enforcement officers, fire fighters, air traffic controllers, and other hazardous duty personnel.
121N	Retirement - Federal Employees' Retirement System (FERS) - Thrift Savings Plan. Contributions (automatic and matching) to the Thrift Savings Plan for Federal civilian employees enrolled in the Federal Employees' Retirement System (FERS) (non-special and special class).
121P	Uniform Allowances. Cash allowances to civilian employees for uniforms.

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<u>Number</u>	<u>Name</u>
121T	Fare Subsidy - Civilian. Tokens, fare cards, etc., purchased by Department of Transportation (DOT) elements in support of the fare subsidy program.
121U	Retention Allowance. Compensation of up to 25% of basic pay (excluding comparability pay) to retain employees.
121V	Recruitment and Relocation Bonus. Bonus of up to 25% of annual base pay (excluding comparability pay) to new hire or relocating employee.
121W	Retirement, Civil Service Retirement System (CSRS), Additional \$80 Contribution - Agency contributions to the CSRS retirement fund of \$80 per year for each employee under CSRS on an agency's rolls as of March 31 of fiscal years 1995 through 1998.
121X	Retirement, Federal Employees' Retirement System (FERS), Additional \$80 Contribution - Agency contributions to the FERS retirement fund of \$80 per year for each employee under FERS on an agency's rolls as of March 31 of fiscal years 1995 through 1998.
1210	Permanent Change of Station (PCS) - Sale of Residence. Includes reimbursements to employees for broker's fees, real estate commissions, appraisal, advertising, selling, legal, and other allowable expenses incurred when selling a residence in conjunction with a permanent change of station transfer.
1211	Permanent Change of Station (PCS) - Miscellaneous. Reimbursement of miscellaneous expenses associated with a permanent change of station transfer.
1212	Permanent Change of Station (PCS) - Temporary Subsistence. Reimbursement of permanent change of station subsistence and lodging expenses for employees and their immediate family for a period in increments of 30 consecutive days. Temporary subsistence is limited to a maximum of 120 days.
1213	Permanent Change of Station (PCS) - Withholding Income Tax Allowances. The withholding tax allowance covers the employee's 20 percent Federal income tax withholding liability on covered taxable reimbursements. Authorized reimbursements of additional Federal, State and local income taxes incurred by transferred employees as a result of their Relocation Income Tax Allowance (RITA).

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1214	Permanent Change of Station (PCS) - Relocation Services Reimbursed. Reimbursements to a third party for services such as home purchase, home sale assistance plan, property rental agreement, property management, home-finding service, rental assistance programs, and mortgage financing.
1215	Permanent Change of Station (PCS) - Purchase of Residence. Includes reimbursements to employees for broker's fees, real estate commissions, appraisal, legal, and other allowable expenses incurred when purchasing a residence in conjunction with a permanent change of station transfer.
1216	Cost of Living Allowances - Non-foreign. Cost of living allowances for Alaska, Hawaii, and Puerto Rico.
1217	Federal Employees' Compensation Act. Charges from the Office of Worker's Compensation of the Department of Labor for injuries and deaths of employees under the Federal Employees' Compensation Act.
1219	Federal Insurance Contributions Act (FICA) Taxes. Employer's contribution to the Social Security Old Age Survivors Disability Health Insurance (OASDHI) system.
12.2	<u>Military Personnel Benefits</u>
122A	Housing Allowances - Military Permanent Change of Station (PCS) Temporary Lodging Allowance (OCONUS/Overseas). Allowances for temporary or interim housing for military members stationed outside the continental United States, as authorized by, and subject to, the restrictions of Joint Travel Regulations (JTR) M4300, M4302, and M4303.
122B	Education Assistance - Selected Reserve. Selected Reserve education assistance, including Montgomery GI Bill (MGIB). (Coast Guard Headquarters use only).
122C	Career Retention Bonus – Officers. Payment of career retention bonuses to Commissioned and Warrant Officers under the Military Retirement Reform Act of 1986 (REDUX)
122D	Career Retention Bonus – Enlisted. Payment of career retention bonuses to Enlisted personnel under the Military Retirement Reform Act of 1986 (REDUX)
122F	Servicemen's Group Life Insurance (SGLI) - Officers. Employer's contribution for officers covered by Servicemen's Group Life Insurance. (Coast Guard Headquarters use only.)

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122G	Servicemen's Group Life Insurance (SGLI) - Enlisted. Employer's contribution for enlisted covered by Servicemen's Group Life Insurance. (Coast Guard Headquarters use only.)
122H	Health Insurance - Federal Employees' Health Benefits Act (FEHBA) - Military. Contributions to health insurance plans under the Federal Employees' Health Benefits Act and to similar plans not administered by the Office of Personnel Management.
122J	Medical Officer's Variable Incentive Pay. Compensation for medical officers who participate in approved incentive pay schemes, such as Medical Officer Retention Bonuses (MORB).
122K	Enlistment Bonus - Selected Reserve. Selected Reserve enlistment bonus.
122L	Reenlistment Bonus - Selected Reserve. Selected Reserve reenlistment bonus.
122M	Reenlistment (Selective) Bonus - Enlisted. Payment of selective reenlistment bonuses for Coast Guard enlisted personnel.
122N	Miscellaneous - Officers. Payments for miscellaneous benefits afforded to officers. This includes cash awards and saved pay.
122P	Miscellaneous - Enlisted. Payments for miscellaneous benefits afforded to enlisted personnel. This includes cash awards and saved pay.
122Q	Personal Monetary Allowance - Officers. Compensation for personal monetary allowances for Commissioned and Warrant Officers.
122R	Federal Insurance Contributions Act (FICA) Tax - Enlisted. Payment of Social Security taxes for enlisted personnel.
122T	Uniform Allowance. Officer uniform allowance.
122U	Clothing Allowance. Enlisted personnel clothing allowance.
122V	Station Allowances (Non-U.S.) - Officers. Allowances for assignment to non-U.S. operating facilities for Officers.
122W	Station Allowances (Non-U.S.) - Enlisted. Allowances for assignment to non-U.S. operating facilities for enlisted personnel.
122X	Family Separation Allowances - Officers. Payments to members for additional expenses for being required to procure and maintain quarters in one location for the member and an additional location for dependents.

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122Y	Family Separation Allowances - Enlisted. Payments to members for additional expenses for being required to procure and maintain quarters in one location for the member and an additional location for dependents.
122Z	Fare Subsidy - Military. Tokens, fare cards, etc., purchased by Department of Transportation (DOT) elements in support of the fare subsidy program.
1220	Federal Insurance Contributions Act (FICA) Tax - Officers. Payment of Social Security taxes for Officers.
1222	Housing Allowances – Military Permanent Change of Station (PCS) Temporary Lodging Allowance (CONUS). Allowances for temporary or interim housing for military members stationed within the continental United States.
1223	Dislocation Allowances - Permanent Change of Station (PCS). Allowance payable to military members incident to permanent change of station (PCS) moves, as authorized by, and subject to, the restrictions of Joint Travel Regulations (JTR) M9000 et seq., and JTR M12002. For use by Coast Guard.
1224	Overseas Allowances. Cost-of-living allowances paid to members stationed in a foreign area, quarter's allowances, transfer allowances, separate maintenance allowances, and educational allowances.
1225	CONUS COLA - Officers. Cost-of-living allowances paid to officers residing in high cost CONUS.
1226	CONUS COLA - Enlisted. Cost-of-living allowances paid to enlisted personnel residing in high cost CONUS.
1299	Late Payment Interest Penalty - Personnel Benefits. Late payment charges in connection with personnel benefits. It represents payments to employees and others for interest penalties if the Government has delayed benefit payments.
13.0	<u>Benefits for Former Personnel</u>
1301	Severance Pay. Payments made to former employees for severance pay.
1302	Unemployment Compensation - WCF. Charges by the Department of Labor for unemployment compensation payments to former employees. Unemployment compensation costs are billed through the OST Working Capital Fund.
1303	Permanent Disability Retired Pay - Commissioned Officers. Permanent disability retired pay for Commissioned Officers with less than 20 years of active duty.

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1304	Permanent Disability Retired Pay - Enlisted Personnel. Permanent disability retired pay for enlisted personnel with less than 20 years of active duty.
1305	Permanent Disability Retired Pay - Warrant Officers. Permanent disability retired pay for Warrant Officers with less than 20 years of active duty.
1309	Temporary Disability Retired Pay - Commissioned Officers. Temporary disability retired pay for Commissioned Officers with less than 20 years of active duty.
1310	Temporary Disability Retired Pay - Enlisted Personnel. Temporary disability retired pay for enlisted personnel with less than 20 years of active duty.
1311	Temporary Disability Retired Pay - Warrant Officers. Temporary disability retired pay for Warrant Officers with less than 20 years of active duty.
1312	Retired Pay - Commissioned Officers. Retired pay for Commissioned Officers.
1313	Retired Pay - Employer's Federal Employees' Health Benefits Act (FEHBA) Contributions. Employer's contribution under the Federal Employees' Health Benefits Act for all retired personnel paid from the Coast Guard Retired Pay Appropriation.
1314	Retired Pay - Enlisted Personnel. Retired pay for enlisted personnel.
1315	Retired Pay - Former Lighthouse Service Personnel. Retired pay for former lighthouse service personnel.
1316	Retired Pay - Reserve Personnel. Retired pay for reserve personnel.
1317	Retired Pay - Warrant Officers. Retired pay for Warrant Officers.
1318	Disability Severance Pay. Compensation for officers and enlisted personnel for separation of service due to a disabling injury.
1319	Voluntary Separation Incentive Payments - Lump sum amounts paid to employees who voluntarily agree to take regular optional or early retirement or to resign.
1320	Retirement, Civil Service Retirement System (CSRS, Additional 9% Contribution - Agency contributions to CSRS of 9% of the final basic pay of each employee under CSRS who takes a buyout and voluntary early retirement during fiscal years 1994 and 1995.
1337	Survivor Benefits - Annuity Payments - Retired Servicemen's Family Protection Plan (RSFPP). Payments to beneficiaries under RSFPP.

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1338	Survivor Benefits - Deductions - Retired Servicemen's Family Protection Plan (RSFPP). Amount deducted from retired pay to cover premium payments under the RSFPP.
1341	Survivor Benefits - Annuity Payments - Survivor Benefit Plan (SBP). Annuity payments to beneficiaries under SBP.
1342	Survivor Benefits - Deductions - Survivor Benefit Plan (SBP). Amount deducted from retired pay to cover premium payments under the SBP.
1343	Survivor Benefits - Limited Income - Widows' Benefits - Survivor Benefit Plan (SBP). Annuity payments to beneficiaries, under the SBP, whose annual income is less than the amount specified in determining eligibility.
1399	Late Payment Interest Penalty - Former Personnel Benefits. Late payment charges in connection with former personnel benefits. It represents payments to employees and others for interest penalties if the Government has delayed benefit payments.
21.0	<u>Travel & Transportation of Persons.</u> Includes costs of transportation (including rental vehicles), subsistence (per diem), and other miscellaneous expenses of civilian employees and uniformed service members.
2100	Continental United States Travel - Operational Travel. Travel related to accomplishing and directly supporting any of the Coast Guard operating program/mission essential objectives such as ATON, SAR, MEP, ELT, Marine Safety, Bridge Administration, etc. It also includes pollution response, marine investigations, ant teams, flight crews, and ferry crews.
2103	Continental United States Travel - Conference attendance. Travel to attend a conference, convention, seminar or symposium for purposes of observation or education or to attend a meeting to discuss general agency operations, review status reports, or discuss topics of general interest. Also, includes travel to make a speech or a presentation, deliver a paper, or otherwise take part in a formal program other than a training course.
2104	Continental United States Travel - Relocation of employees (Permanent Change of Station). Includes travel entitlements for the employee and immediate family while traveling from one official duty station to another within the Continental United States. Includes travel entitlements for advance round trip of the employees and spouse when seeking residence at a new official duty station.

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2107	Continental United States Travel - Special mission travel. Travel to carry out a special agency mission; e.g., move non-combat military units, provide security to a person or a shipment (such as a diplomatic pouch), move witnesses from residence to other locations, and travel by federal beneficiaries and other non-employees.
2108	Continental United States Travel - Emergency Travel. Travel to return employees from a temporary assignment location at government expense to their designated post of duty or home, or other alternate location, where they would normally be present to take care of the emergency situation if the government had not directed or assigned the employees to another location to perform the official business.
2109	Continental United States - Other Travel. Travel by HQ and region personnel relating to Coast Guard administrative and/or support programs such as financial management, procurement, personnel, etc. Includes inspection, audits, legal travel to support court martials, etc.
2110	Overseas Travel - Operational travel overseas. Travel related to accomplishing and supporting any of the Coast Guard operating program/mission essential objectives such as ATON, SAR, MEP, ELT, Marine Safety, Bridge Administration, etc. It also includes pollution response, marine investigations, aids to navigation teams, flight crews, and ferry crews. This includes NONFOREIGN OCONUS (Alaska, Hawaii, Caribbean, and Pacific Islands) and Foreign (international) travel.
2113	Overseas Travel - Conference Attendance. Travel to attend a conference, seminar or symposium for purposes of observation or education or to attend a meeting to discuss general agency operations, review status reports, or discuss general agency operations, review status reports, or discuss topics of general interest. Also includes travel to make a speech or a presentation, deliver a paper, or otherwise take part in formal program other than a training course. This includes NONFOREIGN OCONUS (Alaska, Hawaii, Caribbean, and Pacific Islands) and Foreign (international) travel.
2114	Overseas Travel - Relocation (permanent change of station) includes travel entitlement for the employee and immediate family while traveling from one official duty station to another overseas for OCONUS. This includes new appointees when they are first authorized relocation allowances for reporting to their first duty station. Includes travel entitlements for advance round trip of the employee and spouse when seeking residence at a new official duty station. This includes NONFOREIGN OCONUS (Alaska, Hawaii, Caribbean, and Pacific Islands) and Foreign (international) travel.

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2117	Overseas Travel - Special Mission Travel. Travel to carry out a special agency mission; E.G., move non-combat military units, provide security to a person or a shipment (such as a diplomatic pouch), move witnesses from residence to other locations, and travel be federal beneficiaries and other non-employees. This includes NONFOREIGN OCONUS (Alaska, Hawaii, Caribbean, and Pacific Islands) and Foreign (international) travel.
2118	Overseas Travel - Emergency Travel. Travel to return employees from a temporary assignment location at government expense to their designated post of duty or home, or other alternate location, where they would normally be present to take care of the emergency situation if the government had not directed or assigned the employee to another location to perform the official business. This includes NONFOREIGN OCONUS (Alaska, Hawaii, Caribbean, and Pacific Islands) and Foreign (international) travel.
2119	Overseas Travel - Other travel. Travel by HQ and region personnel relating to Coast Guard administration and/or support programs such as financial management, procurement, personnel, etc. Includes inspections, audits, legal travel to support court martials, etc. This includes NONFOREIGN OCONUS (Alaska, Hawaii, Caribbean, and Pacific Islands) and Foreign (international) travel.
2133	Civilian Training Travel. Includes all training travel for civilians, including both government and non-government short-term and long-term training.
2150	Officer Training Travel. Travel entitlements during temporary duty for training of officers.
2151	Enlisted Training Travel. Travel entitlements during temporary duty for training of enlisted personnel.
2152	Officer candidate training travel. Travel entitlements of officer candidates for officer candidate school. For use by recruiting commands.
2153	Recruit Training Travel. Includes travel from place of enlistment to recruit training and from recruiting training to advanced training or first duty station, including travel of rejected recruits. This excludes reserve program initial active duty training (IADT). For use by recruiting commands.
2154	Cadet Training Travel. Travel entitlements for cadets. For Coast Guard, Academy use only.
2155	Auxiliarists Training Travel. Travel entitlements for auxiliarists.

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2156	Reserve Initial Active Duty for Training (IADT) Travel. Travel entitlements for initial training of reservists and reserve applicants, including travel for: (1) RP from place of enlistment to recruit training facility; (2) RK (Phase 1) from place of enlistment to recruit training facility; and (3) RK (Phase 2) from home to advanced/OJT.
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2160	Patient and Attendant Travel. Transportation costs of patient and attendant travel. Transportation costs of patients and attendants, including authorized transportation of military dependents. Travel of attendants in connection with transportation of remains of deceased personnel. Costs of aero medical evacuation by DOD and civilian air ambulance.
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21.7	<u>Lease of Vehicles</u>
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2170	Lease of Aircraft. Payments to commercial vendors for lease of aircraft to transport people.
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2171	Lease of Motor Vehicles, Government. Payments to other Federal agencies for use of Government passenger vehicles.
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2172	Lease of Motor Vehicles, Commercial. Payments to vendors for lease of passenger vehicles.
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2197	Lost Discounts - Travel. Represents the amount of cash discounts lost related to travel of persons.
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2198	Discounts Not Cost Effective - Travel. Represents the amount of cash discounts not taken, related to travel of persons, because it was not cost effective to do so.
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2199	Late Payment Interest Penalty - Travel. Payments for interest penalties or late payments related to travel of persons.
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22.0	<u>Transportation of Things</u>
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2201	Mail & Messenger Services. Payments to commercial services for providing mail, messenger, and express services for packages.
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2204	Rental - Trucks & Other Equipment. Payments for rental of trucks and other transportation equipment, including interagency motorpool services, for transportation of things not classified elsewhere.
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2210	Transportation of Automatic Data Processing (ADP) Equipment. Charges for transportation of ADP hardware and software.
2211	Transportation of Government Property. Charges for transportation of Government supplies and equipment, excluding exhibits. Includes freight charges by common carrier.
2212	Transportation of Government Exhibits. Charges for transportation of Government exhibits.
2221	Transportation of Household Goods for Employees. Charges for transportation of the household goods and personal effects (including mobile home) of employees (including new political appointees), in connection with a change of official station. Amounts paid may be based on the actual expense or commuted rate system, as determined by the Transportation Officer. Excludes storage of household goods.
2222	Transportation of Privately Owned Vehicles. Charges for transportation of employees' vehicles in connection with a change of official station.
2223	Transportation of Things - Other. Includes charges for transportation of things not otherwise classified.
2297	Lost Discounts - Transportation. Represents the amount of cash discounts lost related to transportation of things.
2298	Discounts Not Cost Effective - Transportation. Represents the amount of cash discounts not taken, related to transportation of things, because it was not cost effective to do so.
2299	Late Payment Interest Penalty - Transportation. Payments for interest penalties on late payments related to transportation of things.
23.1	<u>Rental Payments to the General Services Administration (GSA)</u>
2311	Land Rental - GSA. Rental of land from GSA for technical or administrative use.
2312	Leased Housing, Maintenance, & Utilities - GSA. Payments to GSA for rental of family housing for Government personnel detailed to an Operating Administration, including utilities and maintenance costs when included in the terms of the lease, but not separately identified.
2313	Office Space - Regions/Field Offices - GSA. Rental of general-purpose office buildings and space from GSA for Regions and Field Offices. Includes rental of facilities for public hearings or depositions.

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<u>Number</u>	<u>Name</u>
2314	Office Space - Headquarters - GSA. Rental of general-purpose office buildings and space from GSA at an Operating Administration's Headquarters, costs of which are not billed through the OST Working Capital Fund. Includes rental of facilities for public hearings or depositions.
2316	Warehouse & Storage Space. Rental of buildings or space in buildings from GSA principally for the storage and/or assembly of material or equipment. Also includes rental of parking spaces for Government vehicles.
2319	Other Space - GSA. Rental payments to GSA for other space not classified elsewhere.
23.2	<u>Rental Payments to Others</u>
2321	Land Rental - Other Than GSA. Rental of land from sources other than GSA for technical or administrative use.
2322	Leased Housing, Maintenance, & Utilities - Other Than GSA. Payments to sources other than GSA for rental of family housing for Government personnel detailed to an Operating Administration, including utilities and maintenance costs when included in the terms of the lease, but not separately identified.
2323	Office Space - Regions/Field Offices - Other than GSA. Rental of general purpose office buildings and space from sources other than GSA for Regions and Field Offices. Includes rental of facilities for public hearings or depositions.
2324	Office Space - Headquarters - Other than GSA. Rental of general -purpose office buildings and space from sources other than GSA for the Headquarters unit of an Operating Administration. Includes rental payments (other than GSA) billed through the OST Working Capital Fund. Includes rental of facilities for public hearings or depositions.
2325	Garage Space. Rental payments to sources other than GSA for garage space for Government vehicles.
2326	Rental of Building - Technical - Other Than GSA. Rental of buildings or space in buildings for technical uses from sources other than GSA.
2329	Other Real Property. Rental from sources other than GSA of other real property such as wharves, rights of way, moorings, or docks.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
23.3	<u>Communications, Utilities, & Miscellaneous Charges</u>
233A	Other Communication Services. Payments for any other communications services not classified elsewhere.
233B	Rental - Automatic Data Processing (ADP) Equipment. Rental of data processing hardware and software used for both administrative and technical purposes. Includes payments under lease-purchase agreements prior to the time title is acquired.
233C	Rental - Automatic Data Processing (ADP) Terminals & Other Peripherals. Rental of data processing terminals and other related peripheral equipment.
233D	Rental - Data Communications Equipment. Rental of data communications equipment for use by the Transportation Computer Center or others.
233E	Rental - Duplicating Equipment. Payments for commercial rental of duplicating equipment. Additional costs for copy charges are also included in this sub-object class. Maintenance or service charges for rented duplicating equipment is also included.
233F	Rental - Telephone Equipment. Payments for rental of telephone equipment and systems.
233G	Rental - Word Processors. Payments for rental of word processing equipment.
233H	Rental - Other Equipment. Payments for rental of equipment not classified elsewhere.
233I	Rental - Furniture. Payment for rental of furniture for leased Government housing or for offices (when not included in the lease).
233K	Telecommunications Services - Department of Transportation (DOT). Payments to DOT agencies for telecommunications services.
233L	Telecommunications Services - Department of Defense (DOD). Payments to DOD for telecommunications services.
233M	Telecommunications Services - Other Government Agencies (OGA). Payments to other Government Agencies for telecommunications services.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
233Q	Utilities - Liquefied Petroleum Gas (LPG) or Propane. Payment for LPG or propane, when billed separately from rent. Also includes LPG or propane for the operation of vehicles and materials handling equipment.
233R	Utilities - Natural Gas. Payment for natural gas, when billed separately from rent.
233T	Utilities - Electricity. Payment for electricity, when billed separately from rent.
233U	Utilities - Water & Sewage. Payment for water and sewage, when billed separately from rent.
233X	Telecommunications Services - Commercial. Payments for telecommunications services provided by commercial sources.
2331	Leased Data Telecommunications Equipment. Basic lease and extra use charges (including maintenance if part of the contract) for all directly leased telecommunications equipment such as teletypes and telecommunications modems used for the transmission of digital signals.
2332	Leased Data Telecommunications Lines. Cost of leases for all directly leased telecommunications lines.
2333	Leased Telephone Equipment. Basic lease and extra use charges (including maintenance if part of the rental contract) for all directly leased telephone equipment used for the transmission of voice or similar analog signals.
2334	Leased Radio Equipment. Basic lease and extra use charges (including maintenance if part of the rental contract) for all directly leased telecommunications equipment other than telephone used for the transmission of voice or similar analog signals.
2335	Local Telephone & Switchboard Services. Charges for telephone and switchboard services and installation not provided through the OST Working Capital Fund.
2336	Local Telephone & Switchboard Services - WCF. Payment for telephone and switchboard services and installation charges provided through the OST Working Capital Fund.
2337	Long-Distance Telephone. Payments for commercial toll calls and for GSA charges for inter-city FTS calls where separately billed, such as in the case of FTS calls to/from Alaska, Hawaii, etc. Includes leases for full-time lines connecting FAA towers, communication centers, etc., for Instrument Flight Rule (IFR) flow control.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2338	Mail & Messenger Services - Postage. Payments for the costs of mail and messenger service not provided through the OST Working Capital Fund. It includes payments to the Postal Service (except Parcel Post) and express mail service for letters (excludes express mail service for freight).
2397	Lost Discounts - Rent, Communications, & Utilities. Represents the amount of cash discounts lost related to rent, communications, utilities, or miscellaneous costs.
2398	Discounts Not Cost Effective - Rent, Communications, & Utilities. Represents the amount of cash discounts not taken, related to rent, communications, utilities, or miscellaneous costs, because it was not cost effective to do so.
2399	Late Payment Interest Penalty - Rent, Communications, & Utilities. Payments for interest penalties on late payments related to rent, communications, utilities, or miscellaneous costs.
24.0	<u>Printing & Reproduction</u>
2401	Duplicating and Binding. Includes material produced by use of stencils, masters, and direct-image plates, which are reproduced by office-type machines not operated in connection with authorized printing plants.
2402	Visuals & Graphic Services. Design and layout of publications, exhibits, posters, illustrations, charts, diagrams, awards, and other visuals and graphic services not provided through the OST Working Capital Fund.
2404	Hot Copy Services. Charges for in-house photocopying services not provided through the OST Working Capital Fund.
2409	Printing & Reproduction. All printing (including composition, presswork, and binding), duplicating, automatic photocopying services, diazo or blueprint reproduction, and other non-automatic copying not provided through the OST Working Capital Fund.
2411	Printing & Reproduction - Training. Expenses for printing training manuals, curriculum materials, training aids, correspondence courses, test materials, and service-wide exam selection and classification tests.
2497	Lost Discounts - Printing & Reproduction. Represents the amount of cash discounts lost related to printing and reproduction.
2498	Discounts Not Cost Effective - Printing & Reproduction. Represents the amount of cash discounts not taken, related to printing and reproduction, because it was not cost effective to do so.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2499	Late Payment Interest Penalty - Printing & Reproduction. Payments for interest penalties on late payments related to printing and reproduction.
25.0	<u>Other Services.</u>
250B	Automatic Data Processing (ADP) Transportation Computer Center - WCF. Charges for use of Transportation Computer Center services provided through the OST Working Capital Fund.
250E	DOT Day Care Policy - WCF. Payment for the costs of the DOT Day Care Policy Office provided through the OST Working Capital Fund.
250F	Departmental Accounting & Financial Information System (DAFIS) Operations - WCF. Payment for the operating costs of the Departmental Accounting & Financial Information System (DAFIS) provided through the OST Working Capital Fund.
250G	Distribution - Initial - WCF. Payment for the costs of initial distribution services provided through the OST Working Capital Fund.
250H	Distribution - Subsequent - WCF. Payment for the costs of subsequent distribution services provided through the OST Working Capital Fund.
250J	Facilities Management Services - WCF. Payment for facility management services provided through the OST Working Capital Fund.
250K	Headquarters Space Consolidation Team - WCF. Payment for costs associated with the Headquarters Space Consolidation Team provided through the OST Working Capital Fund.
250P	Library & Lexis - WCF. Payment for library and library-related services provided through the OST Working Capital Fund.
250U	Satellite Copiers - WCF. Payment for the costs associated with satellite copiers (formerly copy management) provided through the OST Working Capital Fund.
250V	Shuttle Bus - WCF. Payment for the costs of shuttle bus services provided through the OST Working Capital Fund.
250Z	Other Services - WCF. Payment to the OST Working Capital Fund for services not classified elsewhere.
2501	Aids To Navigation (ATON) - Facilities. Charges by commercial concerns, other Government agencies, and by USCG industrial facilities, including necessary supplies for the modification, installation, replacement, and overhaul of fixed ATON structures and ATON systems.

Change

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2502	Aids to Navigation - Large Navigational Buoy Refurbishing. Charges by commercial concerns, other Government agencies, and by USCG industrial facilities for overhauling buoys, to bring them back to like-new or re-issuable condition. Also includes services for the overhaul, drydocking, and providing dockside availability of Large Navigational Buoys (LNB's).
2503	Aids to Navigation - Routine Services. Charges for routine maintenance and repairs to short-range aids to navigation, including maintenance for minor unmanned floating aids, offshore floating aids, structures, and automated aids subject to continuous monitoring by another station. Includes services to install, replace, and overhaul incandescent light systems and motion-activated sound systems associated with manned and unmanned aids.
2504	Aircraft Crash Damage Restoration. Restoration of aircraft crash damage at the Aircraft Repair and Supply Center (AR & SC), at repair facilities of other Government agencies, and at commercial overhaul facilities.
2505	Aircraft Engines, Accessories, and Equipment. Materials, services, and supplies for overhaul, exchange, alteration, or modification of aircraft at commercial overhaul facilities, other Government agencies, or the Aircraft Repair and Supply Center (AR & SC). Includes aircraft engines requisitioned from inventory for installation in aircraft.
2508	Audiovisual Services. Payments for illustrating and producing audiovisual materials not covered in object class 24.0.
2509	Aviation Program - Other. Other services, including design studies, evaluation, dynamic testing of components and structures, technical representative services, computerized maintenance programs, and aircraft storage not included in other object classes.
251E	Consulting Service - Management and Professional Support Services. Charges for contractual services that provide assistance, advice, or training for the efficient and effective management and operations of organizations, activities (including management and support services for research and development activities), or systems. These services are normally closely related to the basic responsibilities and mission of the agency contracting for the services. Includes efforts that support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, auditing, and administrative/technical support for conferences and training programs.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
251F	Consulting Service - Studies, Analyses, and Evaluations. Charges for contractual services that provide organized analytic assessments/evaluations in support of policy development, decision-making, management, or administration. Includes studies in support of research and development activities. Also includes charges for models, methodologies, and related software supporting studies, analyses, or evaluations.
251G	Consulting Service - Engineering and Technical Services. Charges for contractual services used to support the program office during the acquisition cycle by providing such services as systems engineering and technical direction to ensure the effective operation and maintenance of a major system as defined in OMB Circular A-109. Excludes routine engineering services.
252B	Automatic Data Processing (ADP) Contract Support Services. Payments for ADP contract services for maintenance and modifications and other services not classified elsewhere.
252D	Automatic Data Processing (ADP) Systems Analysis & Programming. Payments for ADP contract services for systems analysis and programming.
252E	Automatic Data Processing (ADP) Time-Sharing Services. Charges for use of commercial Time-Share ADP services.
252F	Casualty Damage - Ships & Cutters. Cost of services obtained under contract, project order, or work order, including contractor-furnished materials, for overhaul and repair of ships or Operating Facility (OPFAC) cutters to restore to operational capability after storm, grounding, ice, explosion, fire, collision damage, or other extraordinary event.
252G	Casualty Damage - Small Boats - Services. Cost of services obtained under contract, project order, or work order, including contractor-furnished materials, for overhaul and repair of small boats to restore small boats to operational capability after storm, grounding, ice, explosion, fire, collision damage, or other extraordinary event.
252K	Computer Resources Nucleus (CORN) Automatic Data Processing (ADP) Timesharing Services. Computer usage covered by the CORN contract that is charged directly to the users and/or organization of the CORN facility.
252L	Computer Resources Nucleus (CORN) - Other Services. All services other than computer usage (e.g., training, programming, software development and design) covered by the CORN contract.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
252P	Hazardous waste disposal services. Costs of disposal of hazardous wastes (HW) or hazardous materials (HM) which meet applicable regulatory definitions. Disposal may be via DRMO or by CG contract. Includes waste testing if required for proper disposal. Does not include HW minimization initiatives, in-house or contracted non-hazardous solid waste disposal, repairs or minor construction of facilities (even when said facilities are used for HW storage), equipment purchases, removal of construction debris, asbestos removal services
2521	Contractual Services - Department of Defense (DOD). Contractual services for services arranged between Operating Administrations and various DOD agencies. Includes charges by Defense Contract Audit Agency (DCAA) for audit services.
2522	Contractual Services - Other Government Agencies. Includes services provided by other Government agencies through reimbursable agreements. Includes charges by other agencies for audit services.
2523	Contractual Services - Other. Includes miscellaneous contractual services, including film production and distribution, exhibit construction and display, stenographic and typing services, linen and towel services, and other contractual services not classified elsewhere.
2524	Custodial Services. Charges for cleaning services, and everyday housekeeping needs, such as janitorial, window washing, and trash removal. Does not include painting, repairs, or ground maintenance. See object classes 2535 and 2540.
2525	Debt Collection Costs. Services and legal fees for collecting debts owed to the Government.
2526	Engineering/Technical. Services for engineering or technical studies. Includes architectural engineering and design work.
2527	Environmental Compliance Program Services. Services performed by commercial concerns, other Government agencies, and at USCG industrial facilities for efforts to bring Government facilities into compliance with the Clean Air, the Clean Water, the Safe Drinking Water, the Resource Conservation and Recovery, the Toxic Substance Control, the Solid Waste Disposal, and the Comprehensive Environmental Response, Compensation, and Liability Acts.
2528	Flight Training - Proficiency. Contractual services to maintain flying proficiency as required in the performance of duty.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2529	Food Services. Payments for services related to providing cafeterias and dining facilities.
2530	Guard Services. Cost of guard services (other than accident investigation) required to maintain protection of Government employees and property, which are not provided through the OST Working Capital Fund.
2532	Maintenance & Repair - Aircraft & Equipment. Payment of services for maintenance and repair to aircraft, aircraft accessories, aircraft-related equipment, and ground-handling equipment.
2534	Maintenance & Repair - Automatic Data Processing (ADP) Equipment. Payment of services for repair and maintenance of Government-owned hardware and software.
2535	Maintenance & Repair - Buildings & Grounds. Repairs, alterations, and maintenance service for technical and administrative buildings (and grounds), such as office space, parking lots, conference and training space, employee housing, etc. Includes services involving grounds-keeping activities such as snow removal, mowing, etc. Also includes contractual expenses for interior rearrangements, relocation of walls, and other modifications of interior space.
2536	Maintenance & Repair - Ships & Cutters. Services, including contractor-furnished material, for maintenance and repair of ships and cutters.
2537	Maintenance & Repair - Electronic Equipment. Routine services for maintenance and repair of all electronic equipment.
2538	Maintenance & Repair - Office Furniture & Equipment. Repair and maintenance of office machines, furniture, copying machines, printing and duplicating equipment (including automatic photocopying machines), equipment used in distribution and mail operations, and photographic, audio, or visual equipment.
2539	Maintenance & Repair - Operating Equipment - Technical. Repair and maintenance of technical operating equipment such as electronic, testing, laboratory, and diagnostic equipment. Includes equipment such as closed circuit TV systems and microwave equipment.
254C	Drydocking - General Agent. Drydocking vessel costs when managed by a General Agent.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
254D	Drydocking - Ship Manager. Drydocking vessel costs when managed by a Ship Manager.
2540	Maintenance & Repair - Shore Units. Services for maintenance and repair of shore structures, equipment, and vehicles attached to shore units.
2541	Maintenance & Repair - Boats (Under 65 Feet). Services and contractor-furnished material for maintenance and repair of the hull, engine, and machinery for boats under 65 feet attached to units and Operating Facility (OPFAC) cutters. Includes work on small craft and service craft.
2542	Maintenance & Repair - Telecommunications Systems. Repair and maintenance of telecommunications systems and equipment.
2543	Maintenance & Repair - Vehicles & Heavy Equipment. Includes payment for repair and maintenance of automobiles, operating equipment, and heavy machinery; lubricants, assemblies, repair parts, materials, supplies, oil, etc., even though separately itemized on the voucher. Also includes tire repair.
2544	Marine Environmental Response (MER) Pollution Equipment. Maintenance, installation, replacement, and repair work performed by commercial concerns, other Government agencies, and at USCG industrial bases for MER equipment utilized for the sensing, control, containment, and recovery of pollutants.
2545	Non-Appropriated Fund Activities (NAFA) Stocking Charges for Uniform Clothing. Reimbursement to unit Non-Appropriated Fund Activities (NAFA) for overhead costs associated with the stocking and selling of military uniform issue items by Non-Appropriated Fund (NAFA) sales outlets.
2546	Operation of Facilities. Contractual operation of facilities other than food, health, and services classified elsewhere.
2548	Ordnance - Other Services. Services for overhauls, repairs, maintenance, and alteration of small arms, accessories, and related equipment rendered by Coast Guard industrial units, other Government agencies, or commercial concerns. Registration, entry, and challenge fees for small arms matches. Distribution of ordnance publications.
2549	Ordnance - Routine Services. Work performed on and contractor-furnished material provided for ordnance systems, including overhaul, repair, maintenance, and alteration of: small arms, accessories, and related equipment; and registration, entry, and challenge fees for small arms matches.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
255A	Storage of Household Goods for New Appointees and Student Trainees - Temporary. Contractual temporary storage of household goods and personal effects of new appointees and student trainees upon college work completion when reporting to their first duty station, when deemed appropriate by the agency. Amounts paid may be based on the actual expense or commuted rate system, as determined by the Transportation Officer.
255B	Storage of Household Goods for Employees - Temporary. Contractual temporary storage of household goods and personal effects of employees (including new political appointees) in connection with a change of official station within and outside the continental United States. Amounts paid may be based on the actual expense or commuted rate system, as determined by the Transportation Officer.
255C	Storage of Household Goods Related to Permanent Change of Station (PCS) - Non-temporary. Contractual storage of household goods and personal effects in connection with job assignments within and outside the continental United States, whether based on the actual expense or commuted rate system when the employee is provided furnished quarters.
255D	Material Handling and Warehouse Services. Payments for material handling and warehouse services.
255F	Technical Services - Other. Payments for technical services in direct support of a program task. Includes contracts that result in delivery of technical reports or other technical documents, custom or one-of-kind experimental hardware, software, engineering, fabrication or testing of a research and development nature.
255P	Maintenance & Repair - Coast Guard Auxiliary Property & Facilities. Charges for maintenance, repair, or replacement of equipment, facilities, boats, and other non-government property owned by CG Auxiliarists while operating under CG orders. Includes charges obtained under contract, project order, or work order, as well as contractor-furnished material.
2550	Routine Inspection & Repairs. Routine inspection and repairs of aircraft and vessels, equipment, and related navigational and electronic equipment associated with line maintenance functions. Repairs should be minor repairs; otherwise the maintenance and repair classifications should be used.
2553	Shore Facilities - Major Non-recurring Maintenance. Services for maintenance of shore structures and facilities, equipment, and machinery. Does not include Aids to Navigation (ATON) or Marine Environmental Response (MER) expenses.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2554	Shore Facilities - Rebuilding Services. Charges for rebuilding (including alterations, conversions, re-locations, restorations, and casualty repair) of shore structures and facilities. Charges for these purposes are funded by AFC 30. Does not include routine maintenance or Aids to Navigation (ATON) or Marine Environmental Response (MER) expenses.
2555	Shore Unit Program - Other. General engineering design and contractual services which cannot be reasonably included under other services object classes, and distribution of industrial "over absorbed" or "under absorbed" overhead at end of fiscal year.
2556	Software Contracts (From TCC). Payment of contracted software furnished by the Transportation Computer Center.
2557	Substance Abuse Urinalysis Test Services. Testing services for detecting the presence of drugs and other illegal substances.
2559	Training - Facilities. Payments for rental of conference rooms and related services in non-government facilities, such as hotels and motels used for employee training sessions.
256A	Training - Civilian Tuition Assistance. Partial Funding for Off-Duty education courses taken by civilians.
256D	Training - Non-Government. Cost relating to on-duty training provided by, in, or through an individual contractor, commercial concern, college, university, professional society or association, the USDA graduate school, state and local governments, nonprofit organizations, and other private organizations.
256G	Training - Government. Costs related to on-duty training provided by a federal department, agency, or independent establishment, including training provided by DOT.
2560	Ceremonies and Presentations. Services provided in recognition of significant contributions to the Coast Guard under the authority of 14 U.S.C. § 93 (w).
2561	Training - Officers. Tuition assistance for off-duty education courses taken by officers.
2562	Training - Enlisted. Tuition assistance for off-duty education courses taken by enlisted personnel.
2563	Training - Other. Payments for training services not classified elsewhere, including simulators.
2564	Vessels - Ordnance. Payments for ordnance services related to Coast Guard and merchant vessels.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2565	Vessels - Ship Alterations. Payments for services related to Coast Guard and merchant vessels for alterations to vessels.
2569	Ambulance Services. All ambulance services provided and billed separately.
2570	Emergency Room Services. Services associated with emergency medical treatment, excluding ambulance services. Includes provider fees when no hospital admission takes place, and all outpatient care provided by nonfederal, non-contract facilities.
2571	Civilian Health and Medical Program of Uniformed Services (CHAMPUS) Inpatient. Inpatient services provided to Coast Guard beneficiaries under the CHAMPUS program.
2572	Civilian Health and Medical Program of Uniformed Services (CHAMPUS) Outpatient. Outpatient services provided to Coast Guard beneficiaries under the CHAMPUS program.
2573	Civilian Health and Medical Program of Uniformed Services (CHAMPUS) - Other. Other services provided to Coast Guard beneficiaries under the CHAMPUS Program.
2574	In-House Providers. Cost of providers in USCG treatment facilities.
2575	Federal Hospitalization - Inpatient - Alaska Native Health Service. Inpatient services provided to Coast Guard beneficiaries in Southeast Alaska.
2576	Federal Hospitalization - Outpatient - Alaska Native Health Service. Outpatient services provided to Coast Guard beneficiaries in Southeast Alaska.
2577	Federal Hospitalization - Outpatient. Outpatient services provided by Department of Defense and Veterans Administration hospitals.
2578	Federal Hospitalization - Inpatient. Inpatient services provided by Department of Defense and Veterans Administration Hospitals. Includes inpatient alcohol rehabilitation.
2579	Nonfederal Hospital - Inpatient. Inpatient services provided by nonfederal hospitals. Costs for emergency room services, ancillary services, and other services (including staff physician services) provided to an inpatient beneficiary that is included in their hospital bill.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2580	Physician/Consultant - Inpatient. Costs of services by physician/consultant while inpatient, which are not included in the hospital bill.
2581	Physician/Consultant - Outpatient. Outpatient services provided by contract physicians or alternates that are primary sources of care. Includes all outpatient visit charges even though some bills may include medication dispensed or other ancillary services provided in the office. Includes contract optometrists and ophthalmologists. Does not include dental costs.
2582	Gynecology/Obstetrics - Outpatient. Contract and non-contract costs of outpatient gynecology/obstetrics services by a nonfederal provider.
2583	Mental Health - Outpatient. Contract and non-contract costs of outpatient mental health services by a nonfederal provider.
2584	Physical Therapy - Outpatient. Contract and non-contract costs of outpatient physical therapy services by a nonfederal provider.
2585	Supplemental Care - Non-elective Services. Nonfederal providers care for patients remaining under the control of a Coast Guard medical treatment facility (CGMTF) when the CGMTF is incapable of providing such services.
2586	Dental Laboratory. All services provided in an independent dental laboratory separately billed.
2587	Dental - Outpatient. All outpatient dental services performed in a dentist's office including dental laboratory work included in the dentist's bill.
2588	Medical Laboratory. All services performed for an outpatient by an independent medical laboratory or clinic separately billed.
2589	Diagnostic Imaging (X-Ray). Costs of outpatient services by an independent provider billed separately.
2590	Repair of Health Care Equipment. Services and material for repair of medical and dental equipment.
2591	Uniformed Services Treatment Facilities (USTF) Program. Outpatient and inpatient services provided by the Uniformed Services Treatment Facilities.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2592	Federal Civilian Employee Medical Services. Costs of job-related physical examinations for Federal civilian employees such as participation in Federal Employee Health Units and costs of all job-related mandatory medical monitoring.
2593	Alcohol Abuse Treatment (Nonfederal). Outpatient and inpatient alcohol abuse treatment.
2594	Pre-employment and Pre-enlistment Physical Examinations. Pre-employment physical examinations and/or supplemental tests required for job applicants. Contract services for pre-enlistment physical examinations and/or supplemental tests required for USCG applicants.
2595	Health Services. Cost of health services not otherwise classified.
2596	Other Services - Not Otherwise Classified. All other services not previously defined, including both Federal and nonfederal sources.
2597	Lost Discounts - Other Services. Represents the amount of cash discounts lost related to other services.
2598	Discounts Not Cost Effective - Other Services. Represents the amount of cash discounts not taken, related to other services, because it was not cost effective to do so.
2599	Late Payment Interest Penalty - Other Services. Payments for interest penalties on late payments related to other services.
26.0	<u>Supplies & Materials</u>
2601	Accessorial Charges. Accessorial surcharges and credit allowances for retail stock losses applied to material issued to the Coast Guard by the Defense Logistics Agency (DLA), General Services Administration (GSA), and other Government agencies when cost of materials are chargeable to the USCG operating expense appropriation or Supply Fund.
2602	Aids to Navigation (ATON) - Buoy Batteries. Purchase of power sources (batteries and solar panels) for use in ATON buoys.
2603	Aids to Navigation (ATON) - Supplies & Materials. Purchase of supplies and materials for aids to navigation, lights, and other miscellaneous hardware and supplies. For short-range ATON, includes lights and associated systems (e.g., lanterns, lamp changers, flashers, daylight sensors, lamps, and wiring), motion-activated sound systems (e.g., bells, gongs, whistles, and clappers), and miscellaneous hardware and supplies (e.g., connecting hardware, battery boxes, gaskets, etc.).

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2604	Aids to Navigation (ATON) - Buoy Moorings. Supplies, including chain, bridles, wire rope, shackles, clamps, and sinkers used to moor floating ATON to the bottom.
2605	Aircraft Parts & Supplies. Purchase of parts and supplies for routine inspection and repair and major modification and repair of aircraft, aircraft equipment, and related electronic equipment and that are not furnished by a contractor during maintenance or repair of the aircraft.
2606	Athletic & Recreation Supplies. Purchase of athletic and recreation supplies.
2608	Automatic Data Processing (ADP) Supplies. Purchase of supplies specifically for use in ADP operations, such as tapes, discs, printer ribbons, and manuals.
2609	Automotive Lubricants, Maintenance, & Supplies. Separately billed charges for supplies and parts used for maintenance and repair of general and special-purpose motor vehicles, including heavy equipment (e.g., spark plugs, grease, oil, tires, and antifreeze).
2610	Avionic Supplies. Purchase of avionic spare parts, supplies, and materials.
2612	Aids to Navigation (ATON) - Buoys. Charges for low cost expendable-type buoys.
2613	Clothing - Enlisted Trainees. Purchase of clothing furnished to enlisted trainees.
2614	Dental Supplies - Federal Sources. Dental supplies and materials purchased from Federal sources.
2615	Dental Supplies - Non-federal, Contract Sources. Dental supplies and materials purchased from non-federal, contract sources.
2616	Dental Supplies - Non-federal, Non-contract Sources. Dental supplies and materials purchased from nonfederal, non-contract sources.
2617	Electronic Supplies. Purchase of supplies to maintain and repair electronic equipment.
2632	Energy - Aircraft Fuel. Purchase of aircraft fuel for all aircraft types. Includes transportation expenses for deliver of fuel not covered by government bills of lading.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2634	Energy - Automotive Gasoline and Diesel. Purchase of gasoline and diesel fuel for use in automobiles.
2637	Energy - Marine Fuels & Lubricants - Small Boats. Purchase of fuels and lubricants for small boats.
2639	Energy - Ships & Cutters. Purchase of fuels used to power ships and USCG Operating Facility (OPFAC) cutters, including main propulsion fuel used by attached small boats. Includes transportation expenses for delivery of fuel and fuel for storage facilities of ships and cutters.
2641	Energy - Shore Units. Purchase of natural gas, propane gas, butane gas, bottled gas, fuel oil, diesel fuel, or gasoline provided by public or private company to accomplish heating, cooling or other forms of power generation for shore units. Includes transportation expenses for delivery of fuel.
2642	Environmental Compliance Program - Supplies. Purchase of supplies, materials, and spare parts for maintenance, installation, and replacement in efforts to bring Government facilities into compliance with various environmental laws.
2643	Equipment Maintenance Materials. Purchase of maintenance tools and certain replaceable items necessary for routine operations of equipment that must be available on site.
2644	Eyeglasses. Purchase of eyeglasses and safety eyeglasses.
2645	Food Service Supplies. Purchase of supplies to operate cafeterias and dining facilities. <u>For use with appropriation XS6 only.</u>
2646	Hospital Rations (Academy). Purchase of rations to support USCG Academy Hospital inpatients while they are on special diets.
2647	Inventory - Adjustments. Adjustments to USCG Supply Fund inventory accounts including adjustments for excess Supply Fund inventory transfers.
2648	Inventory - Appropriation Purchase Account (APA). Procurement of material for APA inventory.
2652	Inventory - Field Stock Issues and Turn-Ins. All issues for OG-41 FS inventories for end-use and credit allowances for turn-ins of repairable aircraft accessories transferred to Class 265 FS (OG-41) inventory.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2654	Inventory - Supplies & Materials. Purchase of supplies & materials for use in maintaining inventory. May be used by WCF for inventory stocks.
2655	Laboratory, Scientific, & Testing Supplies. Purchase of supplies and materials for research, laboratory, and testing activities.
2656	Marine Environmental Response (MER) Equipment - Supplies & Materials. Purchase of supplies, materials, and spare parts for maintenance, installation, and replacement for MER equipment utilized for MER development projects.
2657	Marine Science (MS) Equipment - Supplies & Materials. Supplies and materials for overhaul, installation, and removal of shipboard marine science equipment including winches, platforms, and associated hardware.
2658	Medical Supplies - Federal Sources. All medical supplies and materials purchased from Federal sources.
2659	Medical Supplies - Non-federal, Contract Sources. All medical supplies and materials purchased from nonfederal, contract sources.
2660	Medical Supplies - Non-federal, Non-contract Sources. All medical supplies and materials purchased from nonfederal, non-contract sources.
2661	Navy Non-aviation Depot Level Repairables. Purchase of electronic items for Naval Sea Systems (NAVSEA) and Naval Electronics Systems (NAVELEX), and ordnance items for NAVSEA.
2662	Office Supplies. Purchase of pencils, paper, notebooks, pads, calendar pads, standard forms (except when printed or assembled by special order), unprinted envelopes, supplies for mail and copying machines, and other office supplies.
2663	Ordnance - Supplies & Materials. Purchase of ammunition and miscellaneous supplies, materials, assemblies, subassemblies, and parts used for the maintenance, repair, and alteration of small arms, accessories, and related equipment. Includes special tools, targets, target accessories, shooting coats or jackets, gloves, mittens, other shooting accessories, pyrotechnics & overhaul parts for exercise torpedoes, spare parts, packing and crating supplies, accessories, and associated equipment for small arms. Also includes parts and supplies for fire control equipment, gunmounts, torpedo launches, ordnance electronic equipment, .50 caliber machine guns, mortars, special tools peculiar to specific ordnance equipment, and ordnance supplies and lubricants used for maintenance.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2664	Periodicals, Newspapers, Pamphlets, & Documents. Magazines, newspapers, manuals, technical reports, loose leaf pamphlets, and documents when purchased as a stock item. Also includes books not purchased for permanent collection.
2665	Pharmaceuticals - Federal Sources. Pharmaceutical supplies and materials purchased from Federal sources.
2666	Pharmaceuticals - Non-federal Contract Sources. Pharmaceutical supplies and materials purchased from nonfederal, contract sources.
2667	Pharmaceuticals - Non-federal, Non-contract Sources. Pharmaceutical supplies and materials purchased from nonfederal, non-contract sources.
2668	Photographic Supplies. Purchase of supplies and materials for use in photographic operations.
2669	Safety Supplies. Purchase of safety devices and protective clothing, safety goggles, welding helmets, safety shoes, protective headgear, aural protectors, and related items.
2670	Ships & Cutters - Drydocking & Underbody Work. Cost of supplies and materials for drydocking and underbody work on ships and Operating Facility (OPFAC) cutters. Includes Government furnished equipment (GFE) for drydocking and underbody work at commercial shipyards, Government facilities, and USCG Yard.
2671	Ships & Cutters - Housekeeping. Supplies and materials required by ships and Operating Facility (OPFAC) cutters for everyday cleaning needs, such as, brooms, mops, floor wax, soap, linens, paper products, etc. Does not include paints, repair supplies of any type, or copy machine or office supplies. See object classes 2662 or 2673.
2672	Ships & Cutters - Ship Alterations (SHIPALTS). Cost of supplies and materials for accomplishment of alterations to ships and Operating Facility (OPFAC) cutters. Includes Government furnished equipment (GFE) provided for this purpose.
2673	Ships & Cutters - Supplies & Materials. Purchase of supplies and materials for damage repair, overhaul, and maintenance of ships and USCG cutters. Includes hulls, main propulsion systems, and equipment.
2674	Shore Units - Housekeeping. Purchase of cleaning supplies for everyday housekeeping needs, such as janitorial, window washing, trash removal, brooms, mops, floor wax, soap, linens, paper products, etc. Does not

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2674	(cont'd) include paints, repair supplies of any type, or copy machine or office supplies. See object classes 2662 and 2675.
2675	Shore Units - Maintenance Supplies. Purchase of supplies, materials, and repair parts to for use in the engineering maintenance of shore units, structures, facilities, equipment, and machinery; repair, maintain, and operate buildings, facilities, office space, parking lots, grounds, hangars, airports, etc. Includes such supplies as paint, lumber, hardware, parts, filters, solder, cleaners, fertilizers, hand and power tools, etc. Does not include Aids to Navigation (ATON) or Marine Environmental Response (MER) expenses
2676	Shore Units - Supplies & Materials. Supplies and materials for alterations, conversions, relocations, restorations, and casualty repair of shore structures and facilities. Supplies for these purposes are funded by AFC 30. Does not include any routine maintenance, ATON, or Marine Environmental Response (MER) expenses.
2677	Small Boats - Casualty Damage. Cost of supplies and materials provided as Government-furnished equipment (GFE) for casualty damage repairs (caused by flooding, explosions, collision, storm, fire, or other extraordinary event) of hulls and machinery on small boats whether accomplished at USCG Yard, commercial shipyards, Government facilities, or by the ship's force.
2678	Small Boats - Maintenance. Purchase of supplies and materials, including paint, for the maintenance and repair of the hull, engine, electronics, and machinery for boats attached to shore units and Operating Facility Cutters (OPFACS).
2680	Store Supplies - Clothing & Small Stores. Purchase of clothing supplies and materials of an inconsequential nature considered as small stores items.
2681	Store Supplies - Commissary. Commissary commodities purchased for resale.
2682	Store Supplies - Retail. Supplies purchased for retail stores.
2683	Subsistence for Dining Facilities. Subsidies provided to operate USCG dining facilities. OE appropriation. For FINCEN use only.
2684	Telecommunications & Telephone Supplies. Purchase of supplies and materials for telecommunications systems. Includes jacks, headsets, connectors, peripheral devices, interconnecting cable, and wiring.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2687	Training - Training Material. Purchase of textbooks, uniforms and course materials for training including training aids and films or video tapes used as training aids. Also includes training material for USCG auxiliarists and specialized training materials required to implement occupational safety and health administration requirements for industrial activities.
2690	Mementos and Awards. Supplies presented in recognition of significant contributions to the Coast Guard under the authority of 14. U.S.C. § 93 (w).
2696	Other Supplies. Other supplies and materials not otherwise classified.
2697	Lost Discounts - Supplies. Represents the amount of cash discounts lost related to supplies and materials.
2698	Discounts Not Cost Effective - Supplies. Represents the amount of cash discounts not taken, related to supplies and materials, because it was not cost effective to do so.
2699	Late Payment Interest Penalty - Supplies. Payments for interest penalties on late payments related to supplies and materials.
31.0	<u>Equipment</u>
NOTE:	The minimum dollar amount for capitalization of equipment is \$25,000. The minimum dollar amount for capitalization of ADP software is \$200,000.
3103	Athletic & Recreation Equipment - Non-capitalized. Purchase of recreation or athletic equipment, which does not meet capitalization requirements.
3104	Audiovisual & Photographic Equipment - Non-capitalized. Purchase of audio visual and photographic equipment, which does not meet capitalization requirements.
3105	Automatic Data Processing (ADP) Equipment-Non-capitalized. Purchase of ADP equipment and hardware, which do not meet capitalization requirements. Includes central processing units, printers, modems, data entry machines, and personal computers.
3108	Electrical Materials - Non-capitalized. Purchase of electrical materials, which do not meet capitalization requirements.
3109	Electronic Equipment - Non-capitalized. Purchase of electronic equipment and systems, which do not meet capitalization requirements.
3110	Environmental Compliance Program Equipment - Non-capitalized. Equipment not meeting capitalization requirements which has been procured for efforts to bring Governmental facilities into compliance with various environmental laws.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
3111	Furniture and Office Equipment - Non-capitalized. Purchase of desks, chairs, tables, mail room equipment, typewriters, business-use calculators, office copying equipment, filing, office supply and storage equipment which does not meet capitalization requirements.
3112	Ground Support Equipment - Non-capitalized. Equipment not meeting capitalization requirements, which has been purchased for, ground handling and support.
3113	Household Furnishings and Equipment - Non-capitalized. Purchase of household equipment and furnishings for use in Government-owned or Government-operated living quarters and which do not meet capitalization requirements.
3114	Laboratory Equipment - Non-capitalized. Purchase of equipment used in laboratories and which does not meet capitalization requirements. Excludes medical equipment.
3115	Machinery - Non-capitalized. Purchase of engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery, which does not meet capitalization requirements.
3116	Marine Environmental Response (MER) Equipment - Non-capitalized. Purchase of containment, recovery, sensing, control, data reduction, and communication equipment primarily designed for the MER program and does not meet capitalization requirements.
3117	Medical Equipment - Non-capitalized. All medical or dental equipment purchased which does not meet capitalization requirements. May include beds, chairs, refrigerators, medical and surgical instruments and laboratory/clinical examination equipment used in the medical program operations and emergency treatment of employees.
3120	Operating and Technical Equipment - Non-capitalized. Purchase of operating and technical equipment, which does not meet capitalization requirements. May include tools, air conditioning plants and components, vacuum cleaners, fire fighting rescue and safety equipment, items of exchange and repair, portable generators, spray outfits, cable splices, bench grinders, traffic counters, heaters, instrument lockers, flight equipment, tow tugs, work stands, mechanic tools, etc., used in the operation and maintenance of technical buildings, facilities and grounds, hangars and airports.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
3121	Ordnance - Non-capitalized. Special detection and protection equipment, small arms, and other ordnance equipment which does not meet capitalization requirements.
3122	Radio and Teletype Equipment - Non-capitalized. Purchase of radios, radio equipment, Teletype machines, and related equipment, which do not meet capitalization requirements.
3123	Safety Equipment - Non-capitalized. Purchase of safety equipment, which does not meet capitalization requirements.
3124	Scientific Equipment - Non-capitalized. Purchase of scientific apparatus and equipment, which does not meet capitalization requirements.
3125	Sensitive/Special Purpose Equipment - Non-capitalized. Purchase of special purpose items considered sensitive including cameras, televisions, appliances, track level boards, gauges, and related equipment, which does not meet capitalization requirements.
3126	Telecommunications Equipment - Non-capitalized. Purchase of telecommunications equipment, which does not meet capitalization requirements.
3127	Telephone Equipment - Non-capitalized. Purchase of telephone and equipment installation, telephone systems, and the expansion or modification of existing telephone equipment or systems and which does not meet capitalization requirements.
3128	Test Equipment - Non-capitalized. Purchase of equipment not meeting capitalization requirements and used for measuring and calibrating other equipment, aircraft, vessels, and vehicles. May include ammeters, distortion meters, insulator meters, modification indicators, oscillators, oscilloscopes, receivers, signal analyzers and generators, sound analyzers and voltmeters, meter calibration sets and power units, transmitters, receiver antenna, etc., used in the maintenance and operation of facilities and other program activities.
3129	Training Equipment - Non-capitalized. Purchase of training aids, which do not meet capitalization requirements.
3130	ADP Software - Non-capitalized. Purchase of off-the-shelf ADP software and licenses of \$25,000 or less.
3140	Other Equipment - Non-capitalized. Purchase of equipment not otherwise classified which does not meet capitalization requirements.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
3142	Aids To Navigation (ATON) Systems - Capitalized. Purchase of aids to navigation systems, which meet capitalization requirements. Includes lanterns, 375 mm and larger, rotating beacons, light sources, 120 volt sound signal systems, fog detectors, power systems, and monitor and control systems for automated lighthouses.
3143	Aircraft - Capitalized. Purchase of aircraft, including airplanes and helicopters, which meets capitalization requirements.
3144	Athletic & Recreation Equipment - Capitalized. Purchase of recreation or athletic equipment, which meets capitalization requirements.
3145	Audio Visual & Reproduction Equipment - Capitalized. Purchase of audio visual and reproduction equipment, including copying equipment, which meets capitalization requirements.
3146	Automatic Data Processing (ADP) Equipment - Capitalized. Purchase of ADP equipment and hardware, which meet capitalization requirements. Includes central processing units, printers, modems, data entry machines, and personal computers.
3147	Automatic Data Processing (ADP) Software - Capitalized. Purchase of ADP off-the-shelf and custom software of more than \$25,000.
3148	Books for Permanent Collections. Purchase of administrative and technical books including legal and medical.
3150	Buoys - Capitalized. Buoys purchased through commercial or government sources for use as floating aids to navigation and which meet capitalization requirements.
3151	Electrical Materials - Capitalized. Purchase of electrical materials, which meet capitalization requirements.
3152	Electronic Equipment - Capitalized. Purchase of electronic equipment and systems, which meet capitalization requirements.
3153	Environmental Compliance Program Equipment - Capitalized. Equipment meeting capitalization requirements which has been procured for efforts to bring Governmental facilities into compliance with various environmental laws.
3154	Furniture and Office Equipment - Capitalized. Purchase of desks, chairs, tables, mail room equipment, typewriters, business-use calculators, office copying equipment, filing, office supply and storage equipment which meets capitalization requirements.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
3155	Ground Support Equipment - Capitalized. Equipment meeting capitalization requirements, which have been purchased for, ground handling and support. Includes aircraft refuelers, aircraft tow tractors (mules), mobile hydraulic and electric power carts, deicer or wash trucks, hangar deck sweepers, jet engine test cells, and ground test equipment.
3156	Household Furnishings and Equipment - Capitalized. Purchase of household equipment and furnishings for use in Government-owned or Government-operated living quarters and which meet capitalization requirements.
3157	Laboratory Equipment - Capitalized. Purchase of equipment used in laboratories and which meets capitalization requirements. Excludes medical equipment.
3158	Machinery - Capitalized. Purchase of engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery, which meets capitalization requirements.
3159	Marine Environmental Response (MER) Equipment - Capitalized. Purchase of containment, recovery, sensing, control, data reduction, and communication equipment primarily designed for the MER program and which meets capitalization requirements.
3160	Medical Equipment - Capitalized. All medical or dental equipment purchased which meets capitalization requirements. May include X-ray machines, sterilizers, and dental units.
3161	Motor Vehicles - Capitalized. Purchase of motor vehicles meeting capitalization requirements. Includes passenger-carrying sedans, station wagons, buses, and ambulances; general-purpose vehicles including trucks; and special purpose vehicles including trucks, bulldozers, tractors, etc.
3162	Operating and Technical Equipment - Capitalized. Purchase of operating and technical equipment, which meets capitalization requirements. May include tools, air conditioning plants and components, vacuum cleaners, fire fighting rescue and safety equipment, items of exchange and repair, portable generators, spray outfits, cable splices, bench grinders, traffic counters, heaters, instrument lockers, flight equipment, tow tugs, work stands, mechanic tools, etc., used in the operation and maintenance of technical buildings, facilities and grounds, hangars and airports.
3164	Radio and Teletype Equipment - Capitalized. Purchase of radios, radio equipment, Teletype machines, and related equipment, which meet capitalization requirements.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
3165	Safety Equipment - Capitalized. Purchase of safety equipment, which meets capitalization requirements.
3166	Scientific Equipment - Capitalized. Purchase of scientific apparatus and equipment, which meets capitalization requirements.
3167	Sensitive/Special Purpose Equipment - Capitalized. Purchase of special purpose items considered sensitive including cameras, televisions, appliances, track level boards, gauges, and related equipment, which meets capitalization requirements.
3168	Telecommunications Equipment - Capitalized. Purchase of telecommunications equipment, which meets capitalization requirements.
3169	Telephone Equipment - Capitalized. Purchase of telephone and equipment installation, telephone systems, and the expansion or modification of existing telephone equipment or systems and which meets capitalization requirements.
3170	Test Equipment - Capitalized. Purchase of equipment meeting capitalization requirements and used for measuring and calibrating other equipment, aircraft, vessels, and vehicles. May include ammeters, distortion meters, insulator meters, modification indicators, oscillators, oscilloscopes, receivers, signal analyzers and generators, sound analyzers and voltmeters, meter calibration sets and power units, transmitters, receiver antenna, etc., used in the maintenance and operation of facilities and other program activities.
3171	Training Equipment - Capitalized. Purchase of training aids, which meet capitalization requirements.
3172	Vessels - Capitalized. Ships, boats, barges, air cushion vehicles, and amphibious craft constructed at USCG Yard or procured from others, including initial outfits furnished with boats, boat trailers, and preparation of boats for shipment, and which meet capitalization requirements.
3173	Boats (Under 65') - Capitalized. Water craft (65 ft. and under), including boats, barges, air cushion vehicles and amphibious craft, constructed at the USCG Yard or procured from others, including initial outfits furnished with boats, boat trailers, and preparation of boats for shipment, and which meet capitalization requirements.
3178	Other Equipment - Capitalized. Purchase of equipment not otherwise classified which meets capitalization requirements.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
3179	Capital Leases - Automatic Data Processing (ADP) Equipment. ADP equipment acquired under a lease-purchase agreement, which provides for periodic payments. This type of lease transfers substantially all the benefits and risks inherent with ownership of the property.
3180	Capital Leases - Other. Personal property, other than ADP equipment, acquired under a lease-purchase agreement, which provides for periodic payments. This type of lease transfers substantially all the benefits and risks inherent with ownership of the property.
3197	Lost Discounts - Equipment. Represents the amount of cash discounts lost related to equipment.
3198	Discounts Not Cost Effective - Equipment. Represents the amount of cash discounts not taken, related to equipment, because it was not cost effective to do so.
3199	Late Payment Interest Penalty - Equipment. Payments for interest penalties or late payments related to equipment.
32.0	<u>Land & Structures.</u> Note: All land is capitalized regardless of cost. Capitalize real property other than land if unit cost is \$200,000 or greater. See Chapter 11, paragraph 16 for complete discussion of capitalization.
3201	Buildings. Charges for the acquisition or construction of buildings and structures. Includes principal payments under lease-purchase contracts for construction of buildings.
3202	Buildings - Additions/Improvements. Additions include alterations, which increase the capital asset value (excluding repairs, modifications, relocations, and replacements), by significantly extending the useful life of the property or increasing its capacity to render service.
3211	Land. Charges for the acquisition of land, including easements and rights of way.
3212	Buildings & Structures – Non-Capitalized. Acquisitions or improvements of buildings and structures costing less than \$200,000 which are not capitalized.
3221	Leasehold Improvements. Structural improvements or nonstructural improvements to properties occupied under lease. This includes additions of attached fixtures and equipment.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
3222	Nonstructural Improvements. Charges for improvements of land, such as landscaping, fences, sewers, wells, and reservoirs, when acquired under contract.
3224	Utility Systems. Fixtures and equipment which become permanently attached to or part of buildings or structures, such as elevators, plumbing, electrical, lighting or heating systems, air-conditioning systems, whether additions or replacements, including charges for services in connection with initial installation.
3225	Roadways, Curbs, & Walkways. Charges for acquisition or construction of paved roadways, curbs, and walkways when acquired under contract.
3227	Waterfront Improvements. Charges for acquisition or construction of docks and piers, dredging of channels, berths and moorings, and other related charges.
3297	Lost Discounts - Land & Structures. Represents the amount of cash discounts lost related to land and structures.
3298	Discounts Not Cost Effective - Land & Structures. Represents the amount of cash discounts not taken, related to land and structures, because it was not cost effective to do so.
3299	Late Payment Interest Penalty - Land & Structures. Payments for interest penalties or late payments related to land and structures.
41.0	<u>Grants, Subsidies, & Contributions</u>
4101	Grants. Cash payments for grants made to political subdivisions, corporations, associations, and individuals.
42.0	<u>Insurance Claims & Indemnities</u>
4201	Compensation for Injury or Death. Cash payments made to settle claims against the Government for personal injury or death.
4202	Property Damage Claims. Payment of claims against the Government for property damage.
4203	Insurance Claims. Payments of claims on life and marine insurance policies and annuities paid from trust funds to former Government employees and others.

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
4204	Other Payments. Payment of claims against the Government not otherwise classified. Includes claims by Reserve personnel, injured on Inactive Duty for Training (IDT) or Active Duty for Training (ADT), that have been issued a Notice of Eligibility (NOE) for pay and allowances.
4299	Late Payment Interest Penalty - Insurance. Payments for interest penalties or late payments related to insurance claims.
91.0	<u>Un-vouchered</u>
9101	Un-vouchered. Charges that may be incurred lawfully for confidential purposes and are not subject to detailed vouchering or reporting.
92.0	<u>Undistributed</u>
9201	Undistributed. Charges that cannot be distributed to any other sub-object class. This sub-object class may be used for reporting purposes only with the prior approval of OMB.
93.0	<u>Limitation on Expenses</u>
9301	Administrative or Non-administrative Expenses. This object class is used when there is an annual limitation on administrative or non-administrative expenses for revolving and trust funds.